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Attorneys for Jennifer Hipskind, Kirk Waidelich and Angela Swanner

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
CORPUS CHRISTI DIVISION**

IN RE:

J.C. PENNEY COMPANY, INC., et al.,

Debtors.

## Chapter 11

Case No. 20-20182 (DRJ)

(Jointly Administered)

**Ref. Docket No. 24**

**RETIREE CLAIMANTS' RESPONSE TO DEBTORS' MOTION FOR ENTRY OF AN  
ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN REIMBURSABLE  
EXPENSES,  
COMPENSATION, AWARDS, SEVERANCE, RETIREMENT,  
AND EMPLOYEE BENEFITS AND (II) GRANTING RELATED RELIEF**

COME NOW, Jennifer Hipskind, Kirk Waidelich and Angela Swanner, creditors and retired employees of Debtor, J.C. Penney Corporation, Inc. and participants under severance, retirement benefit plans, (hereinafter the “Retiree Claimants”), and file this, their Response To Debtors’ Motion for entry of an order to (i) pay certain reimbursable expenses, compensation, awards, severance, retirement, and employee benefits and (ii) granting related relief .[Doc. 24]. Retiree Claimants agreed to transition from active to retirement status in reliance on the income and benefits offered by Debtors and rely on the same for their livelihoods. Retiree Claimants are not employees or officers of the Debtors and should therefore be treated as “eligible non-Insider Employees” and paid their ordinary course payments along with all other retirees. Although once holding “VP” titles, they relinquished such roles at the request of the Debtors that they take early

retirement. Is inequitable to treat them differently than any other retirees.

The Debtors are not waiving any rights in their motion as to possible preference claims arising from transfers when Retiree Claimants were still higher-level employees; however, Retiree Claimants are now non-insiders and should receive their retirement benefits in the ordinary course. Retiree Claimants each hold severance agreement rights and COBRA subsidy rights for which there is not basis not to pay in the ordinary course along with all former employees, now retired, entitled to severance benefits.

Dated this 5th day of June, 2020.

Respectfully submitted,

By: /s/Lyndel Anne Vargas  
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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing document was served this 5th day of June 2020 by electronic transmission through the Court's automated Case Management and Electronic Docketing System for the U. S. Bankruptcy Court for the Southern District of New York on all parties-in-interest submitting to service of papers in this case by said means:

/s/Lyndel Anne Vargas  
Lyndel Anne Vargas